



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: J. Yu

Serial No.: 10/694,128

Filed: October 27, 2003

Title: Process For Making
Visco-Elastic Foam

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Art Unit: 1711

Examiner: J.M. Cooney

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION MAILED SEPTEMBER 22, 2004

Dear Sir:

Applicant submits this response to the non-final Office action mailed September 22, 2004. In view of the following amendments and remarks, Applicant requests reconsideration and withdrawal of the outstanding rejection, and allowance of the claims pending in this application.

Amendments to the Claims are reflected in the listing of the claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.